

Prior law authorized the Dept. of Revenue to enter into an agreement with the Dept. of Agriculture and Forestry to collect timber severance taxes, interest, penalties, and fees.

Prior law required the agreement between the Dept. of Revenue and the Dept. of Agriculture and Forestry provide the manner of collection, the timber severance tax, interest, penalties, and fees to be collected, the costs of collection, an administrative fee of 1.5%, examination of records and documents, and such other terms and conditions necessary to effectuate the agreement.

New law changes prior law by removing the maximum amount of the administrative fee, specifying that the collection fee shall be equal to the costs of collection but shall not exceed 15% of the total liability to be paid to the Dept. of Agriculture, and deleting the authority of the Dept. of Agriculture to collect interest, penalties, and fees. Further authorizes the commissioner of the Dept. of Agriculture and Forestry to employ and appoint a director who shall be in the unclassified service.

Effective August 15, 2009.

(Amends R.S. 47:1515.3(A),(B), and (C))